

## HUMAN RESOURCES

### OVERVIEW OF BUDGET

DEPARTMENT: HUMAN RESOURCES  
DIRECTOR: MARCEL TURNER

2003-04						
	Operating Exp/ Appropriation	Financing Sources	Local Cost	Fund Balance	Revenue Over (Under) Exp	Staffing
Human Resources	8,157,864	3,103,566	5,054,298			116.5
Emp Hlth & Wellness	30,000	30,000	-			13.0
Unemployment Insurance	2,700,000	-	2,700,000			-
Commuter Services	891,034	506,000		385,034		3.5
Emp Benefits & Services	3,335,953	2,072,000		1,263,953		-
Risk Management	4,614,219	4,614,219			-	65.0
Insurance Programs	47,652,314	49,002,994			1,350,680	-
TOTAL	67,381,384	59,328,779	7,754,298	1,648,987	1,350,680	198.0

BUDGET UNIT: HUMAN RESOURCES (AAA HRD)

#### I. GENERAL PROGRAM STATEMENT

The Human Resources Department administers the county's human resources programs. This includes responsibility for employee testing, certification, and selection; employee benefits and services; employee relations; systems and program administration for a portion of the Employee Management and Compensation System (EMACS); the Equal Employment Opportunity Office; and the Commission on the Status of Women. Human Resources also shares the responsibility, through a partnership with Human Services System, for countywide organizational and employee development and the Management Leadership Academy.

#### II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Appropriation	8,308,492	9,457,530	7,291,454	8,157,864
Total Financing Sources	3,491,462	4,283,077	3,041,486	3,103,566
Local Cost	4,817,030	5,174,453	4,249,968	5,054,298
Budgeted Staffing		129.8		116.5
<b>Workload Indicators</b>				
Applications accepted	65,012	65,000	53,867	93,000
Applicants tested	24,935	25,000	14,422	28,000

Total expenditures and revenue for 2002-03 was less than budget. This is due to a change in accounting whereby payments from departments for the Employee Health and Productivity (EHAP) program and the Employee Assistance Program (EAP) were recognized as abatements to services and supplies rather than revenue as budgeted. In 2003-04, these payments are correctly budgeted as reimbursements rather than revenue.

The number of applications is expected to increase due to the online application process implemented in 2002-03, which has enabled the Employment Division to accept employment applications via the Internet.

#### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

##### STAFFING CHANGES

Budgeted staffing has been reduced by a total of 13.3 positions. Included in base budget is the deletion of 2.0 Public Service Employee, 0.3 Staff Analyst II, and 1.0 Personnel Technician, which is a portion of the department's 30% cost reduction plan implemented. In addition, 1.0 Nurse Practitioner II is deleted because it is no longer required to administer the EHAP program. Per Board direction 9.0 vacant budgeted positions (2.0 Clerk II, 1.0 Employee Benefits Representative, 2.0 Human Resources Analyst 1, 2.0 Human Resources Analyst II, and 2.0 Human Resources Officer II) that were not in recruitment were deleted during budget adoption.

##### PROGRAM CHANGES

Per GASB 34, departmental reimbursements for the EHAP program, EAP, and the Center for Employee Health and Wellness are accounted for as reimbursements rather than revenue.

# HUMAN RESOURCES

GROUP: Administrative/Executive  
DEPARTMENT: Human Resources  
FUND: General AAA HRD

FUNCTION: General  
ACTIVITY: Personnel

	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	7,006,102	7,728,774	8,199,577	(444,149)	7,755,428
Services and Supplies	1,712,639	3,844,467	3,635,275	128,266	3,763,541
Central Computer	129,054	129,054	106,156	-	106,156
Equipment	-	20,000	-	20,000	20,000
Transfers	143,201	144,870	144,870	47,816	192,686
Total Exp Authority	8,990,996	11,867,165	12,085,878	(248,067)	11,837,811
Reimbursements	(1,699,542)	(2,409,635)	(2,445,535)	(1,234,412)	(3,679,947)
Total Appropriation	7,291,454	9,457,530	9,640,343	(1,482,479)	8,157,864
<b>Revenue</b>					
Use of Money/Property	31	-	-	-	-
Current Services	393	-	-	-	-
Current Services	2,655,832	399,000	399,000	35,500	434,500
Other Revenue	385,230	3,884,077	3,884,077	(3,844,077)	40,000
Total Revenue	3,041,486	4,283,077	4,283,077	(3,808,577)	474,500
Other Financing Sources	-	-	-	2,629,066	2,629,066
Total Financing	3,041,486	4,283,077	4,283,077	(1,179,511)	3,103,566
Local Cost	4,249,968	5,174,453	5,357,266	(302,968)	5,054,298
Budgeted Staffing		129.8	126.5	(10.0)	116.5

## Total Changes Included in Board Approved Base Budget

Salaries and Benefits	204,619	MOU.
	369,749	Retirement.
	10,235	Risk Management Workers' Compensation.
	(113,800)	30% Cost Reduction Plan (delete 2.0 Public Service Employee, 0.3 Staff Analyst II, 1.0 Personnel Technician).
	<u>470,803</u>	
Services and Supplies	(186,978)	4% Spend Down Plan.
	50,000	Tuition fund for Specialized Peach Officers - approved by the board on September 10, 2002.
	14,302	Risk Management Liabilities.
	(816)	Incremental change in EHAP.
	(85,700)	30% Cost Reduction Plan.
	<u>(209,192)</u>	
Central Computer	<u>(22,898)</u>	
Equipment	<u>(20,000)</u>	
Reimbursements	<u>(35,900)</u>	30% Cost Reduction Plan.
Total Appropriation Change	182,813	
Total Financing Sources Change	-	
Total Local Cost Change	182,813	
Total 2002-03 Appropriation	9,457,530	
Total 2002-03 Financing Sources	4,283,077	
Total 2002-03 Local Cost	5,174,453	
Total Base Budget Appropriation	9,640,343	
Total Base Budget Financing Sources	4,283,077	
Total Base Budget Local Cost	5,357,266	

## HUMAN RESOURCES

### Board Approved Changes to Base Budget

Salaries and Benefits	(80,506)	Delete 1.0 Nurse Practitioner II.
	(602,256)	Delete 9.0 vacant positions--2.0 Clerk II; 1.0 Employee Benefits Representative; 2.0 Human Resources Analyst I; 2.0 Human Resources Analyst II; 2.0 Human Resources Officer II.
	238,613	Step increases for various positions.
	<u>(444,149)</u>	
Services and Supplies	(23,319)	GASB 34 accounting change (EHAP).
	151,585	Adjustments for expected cost increases.
	<u>128,266</u>	
Equipment	<u>20,000</u>	Digital identification card machine.
Transfers	24,497	Increase for County Counsel charges.
	23,319	GASB 34 accounting change (EHAP).
	<u>47,816</u>	
Total Expenditure Authority	<u>(248,067)</u>	
Reimbursements	(1,234,412)	GASB 34 accounting change (EHAP, CEHW, and EAP).
Total Appropriation	<u>(1,482,479)</u>	
Revenue		
Current Services	<u>35,500</u>	Increased revenue for positions funded by various county departments.
Other Revenue	(1,215,011)	GASB 34 accounting change (EHAP, CEHW, and EAP).
	(2,629,066)	Accounting change--Employee Benefits reimbursements from special revenue fund SDG HRD.
	<u>(3,844,077)</u>	
Total Revenue	<u>(3,808,577)</u>	
Other Financing Sources	2,629,066	Accounting change--Employee Benefits reimbursements from special revenue fund SDG HRD.
Total Financing Sources	<u>(1,179,511)</u>	
Local Cost	<u>(302,968)</u>	